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Financing of the United Nations Integrated Mission in Timor-Leste

Final performance report of the United Nations Integrated Mission in Timor-Leste

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the final performance report of the Secretary-General on the United Nations Integrated Mission in Timor-Leste (UNMIT) (A/70/560). During its consideration of the report, the Committee met representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 26 February 2016.

2. The mandate of UNMIT was established by the Security Council in its resolution 1704 (2006) and subsequently extended, most recently in resolution 2037 (2012). It ended on 31 December 2012. Details on the administrative liquidation and on the final disposition of the assets of UNMIT were contained in a separate report of the Secretary-General (A/69/589) and the views and comments of the Advisory Committee thereon were set out in its related report (A/69/851; see also General Assembly resolution 69/298).

Format and presentation

3. The comments of the Advisory Committee on changes in the presentation of the final performance reports of the Secretary-General for peacekeeping operations prepared in compliance with the International Public Sector Accounting Standards are contained in paragraph 3 of its report on the final performance report of the United Nations Mission in the Central African Republic and Chad (A/70/856).

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II. Financial performance

4. Table 1 of the report of the Secretary-General provides information on cumulative income and expenditure and the fund balance from the inception of the Mission on 25 August 2006 to 30 June 2015, which shows that: (a) cumulative income/revenue amounted to $1,308,293,000, comprising assessed contributions ($1,293,496,000), interest income/investment revenue ($6,380,000) and miscellaneous income/other revenue ($8,417,000); (b) cumulative expenditure from inception ($1,216,242,000) was offset by the cancellation of prior-period obligations ($15,744,000), resulting in net cumulative expenditure of $1,200,498,000; and (c) the unencumbered balance realized by UNMIT amounted to $107,795,000, while credits returned to Member States totalled $97,666,000, leaving a fund balance of $10,129,000 as at 30 June 2015. Allowing for the provision of $1,664,000 against uncollected assessment and other accounts receivable, the net assets as reflected in the financial statements amounted to $8,465,000. Table 2 of the report, which summarizes assets, liabilities and the fund balance, shows that, as at 30 June 2015, the cash available to the Mission amounted to $7,863,000, reflecting the net result of cash assets ($8,116,000) less liabilities ($253,000).

5. The Advisory Committee was provided with the following update on the Mission's cash assets, liabilities and fund balance as at 31 December 2015:

(Thousands of United States dollars)

Description	*Amount*
Cash assets[a]	8 414
Less: liabilities	(241)
Cash available	**8 173**
Other receivables	202
Net assets (per financial statements)	**8 375**
Assessments and other accounts receivable (provided against under the International Public Sector Accounting Standards)	1 797
Fund balance	**10 172**

[a] Comprises cash, cash equivalents and investments.

6. The Advisory Committee was informed that, as at 31 December 2015, the cash balance available in the special account for UNMIT for return to Member States had increased to $8,173,000 (see the table above). The Committee expects that an update on the Mission's cash assets, liabilities and fund balance will be provided to the General Assembly at the time of its consideration of the present report.

III. Recommendation

7. The action to be taken by the General Assembly in connection with the final performance report for UNMIT is contained in paragraph 7 of the report of the Secretary-General. **The Advisory Committee recommends that the cash balance, as provided to the General Assembly by the Secretary-General at the time of consideration of the present report, be credited to Member States.**